Presence
16/5/33

App F IX-4

Previous References

193 2.
(mc)

File No. 275-32

Serial Nos. 10, 11

Later References
on 275-32-14 & 26.
G.F. 218-53-1 & 2
1 M.T 26-33 (1,2)
Sl 27-36-1 & 2

General and Revenue Secretariat.

Cm 29-55-27
Cm 29-56-8

Serial Nos

Part B for May 1933

SUBJECT.

Procedure for accounting of transactions of the tax realised under the provision of the Mysore Amusements Tax Regulation VIII 1932

Sl 11

To Comm of Stamps Dy Comm of Cts Comptr this Head Sectt, Md Comm, Bldrs City Mun Pres, City Md-Cl, Bangalore President, City Md-Cl, Mysore Pres, K.G.F, Secy, Mysore Races & Secy, Bangalore Race-Club

Govt no L 7376-88 dated 10/12 the Md- prescribes the ———

RC 27/5/33

From

The Honorary Secretary, Mysore Race

No R 25-964 dated 27.3.33

Requests sanction of Govt for the Mysore races to pay once a year the ~~Entertainments tax due~~ to the Govt a Consolidated amount of Entertainments tax at one-ninth of the gross Income collected on accn of admission tickets to the enclosure under Subsection (3) of Sec 3 of the Amusements Tax Regulation VIII of 1932 — permission of Govt is necessary for payment of the Tax by a Consolidated amount once a yr

2 This amount is fixed at one-ninth of the gross sum realized by proprietor on account of payments for admission to the entertainment in the previous year (vide rule 2 of the Rules put up)

3 The Secretary has under the above Section rule requested permission to pay a Consolidated amount of Entertainment Tax at one ninth of the

NOTE—Contn Sheet

Mysore Races &c

MC File.No. of 1932-33 General and Revenue Secretariat

gross income collected on account of admission tickets to the enclosures in the Mysore races. His representation for orders.

4 The Regulation has been added to the Code and came into force from 18th May 1933

5 Under Rule 2, permission can be granted for one year at a time and under Rule 6 the amount due has to be paid in advance. The time & manner of the payment have to be fixed

6 Since the amount due is fixed at a percentage of the gross sum received by the proprietor in the previous year, it may perhaps be required to be paid to Govt in a lump sum before the end of May 1933 to the expiration of previous year has not been defined, no date applicable but such cases can be fixed

A

As regards the manner of payment the amount may be credited to the Treasury & the voucher sent to the Dy Com before the date fixed

B. The revenue head to which it has to be credited has to be settled in consultation with the Fin[l] Secy

7 The Honorary Secy's letter mentions the rate of tickets charged for admission to the enclosures, but it does not say what sum was realised during the past year. Perhaps the calculation of the amount may be left to the Dy Com

8 Both orders are passed re A & B necessary draft will be put up

Fin Secy) AM 1/4

9 To frame orders as A & B HN 3022 11/4

Fin Secy to Govt Comm RM 11/4/33

H 3022

Serial No

10 I agree with 'A' above.

11 As regards 'B' it is to be stated that according to Section 14 of the Mysore Amusements Tax Regulation, the proceeds of the tax, less cost of collection etc have to be credited to the concerned Local Body. The simplest arrangement will be to credit to the account of the Local body concerned in the treasury accounts the proceeds as they are realised and charge to the Local Body the expenditure incurred.

12 If, however it is considered necessary that the transactions on account of the Entertainments Tax should appear in the Government accounts, the following procedure is suggested for adoption:--

(a) The tax recovered in cash may be credited to a separate detailed head under "XIII Miscellaneous" and the recoveries in the shape of Stamps under a separate head under "V Stamps".

(b) The expenditure on account of cost of collection etc may be charged to a separate head under "1 Land Revenue"

(c) The Deputy Commissioner may be required to maintain an account of the receipts and expenditure in each Local area and arrange for the payment of the net amount due to the Local Body concerned at the end of each year.

(d) For the cost of collection etc to be deducted from the proceeds, either the actual expenditure may be taken into account or a percentage of the collections may be treated as cost of collection.

(e) The amounts paid to the Local Bodies will be treated as Refunds and not charged under deduct heads to be opened beneath the concerned Revenue heads' V Stamps' and 'XIII Miscellaneous' to avoid inflation of figures.

Copy to the Secretary to Council
No 6976

M 19/4.
19/4/33.

E Dawson
21/4

NOTF—Contn Sheet

WD 0246—GPB—15,000—22-8-32

13 It seems desirable to have the accts rece amounts treated as receipts by Govt & then allotted later on to the local body concd. The suggn of the Fl Secy may be agreed to sanction to the consolidated payment may be accorded. JDL 23/4

Fly 24/4 for 24/4

14 The Regulation has been in notification no L6404 dated 27.4.32, directed to be brought into force from 7.33 Flag C.

15 Two drafts – one according sanction to consolidated payment and the other laying down the procedure for accounting the transactions in the fax realised under the Amusements Tax Regulation – are put up for approval. The drafts may perhaps be from 26/4/33 licensed by the Fl Secy also before issue, if agreed

CG 26/4 16 I remember the case Walker telling me that orders proposed to amend Rule 2 regarding the sum to be taken into account in calculating the one-ninth portion mentioned therein. Please ascertain from the Undersecy. Brochure for

Serial No

and note if the rule is proposed to be amended

AM 29/4

17 The connected file which is being worked upon in the Legs Branch was brought in that file, the question under consideration is only about fixing the tax on tickets of 4 as before but less than 8 as at 6½ p.c. instead of at 12½ percent as at present. There is no question of amending the rule referred to above.

is Refer para 16 Supra

Jaar CS 2/5/33

19 Two drafts are filed for consideration

20 In para 1 (d) of the draft II the manner of deducting the cost of the collection may perhaps be described more clearly. The Jt Secy has stated that either the actual expenditure may be taken into account or a percentage of the collection may be treated as cost of collection. We can manage with perhaps a better

for purposes of calculating the amount payable to local bodies is referred to

21 Reference is invited to sec 14 of the Regn re the appointment of the Tax. Under the proviso to that sec the person of the Tax to be kept to get is the limited to the expense incurred towards the cost of collection and also for the administration of the Regn

In addition to the cost of collection something has therefore on account of supervision, inspection &c more to be deducted before making payment to the Local Bodies The manner of determining

NOTE—Contn Sheet

the expenses is to be laid down under the proviso This point may perhaps be reserved for separate orders In this view clause (d) of para 1 of the Draft may be omitted After rule 9 of the Draft, the question of apportionment of the tax between Govt & the local bodies the manner of calculation of the expenses of collection will be worked up separately & submitted for orders

4 MAY 1933 No A

(Govt Secy) 3/5
2nd Dft may be appd
11 Member
Hon'ble
Finl Secy.

4/5 4/5

Ft 3022/5-5-33

In the draft, the computed amount due for 1933-34 is required to be paid before the end of July 1933.

4 It is ascertained that the races both in Bangalore and Mysore will be held only once a year. It is for consideration whether it will not be sufficient if the computed amount is required to be paid a fortnight before the commencement of the races.

Office of the Second Member of Council 8 MAY 1933 No 74 S9

~~Govt Secy~~) 8/5/33. 8/5

Other Gymkhana races are also held at other times
6 Draft is appd

9/5 9/5

GI SECT. 10 MAY 19[illegible] CENL & REV.

Issue 9/5 After consideration Opera separate note as A above 11/5

General and Revenue Secretariat | M L File No | of 1932—33

Serial No

From The Secretary, Bangalore Race Club
Bangalore
No 1428 dated 5.4.33

Request sanction of Govt for the Bangalore Races Club to pay once a year to the Govt a Consolidated amount of Entertainment Tax at one-ninth of the gross income collected on account of admission tickets to the enclosure

2/ A similar request was received from the Mysore Races and has been sent for orders separately

3/ Permission for making a consolidated payment has been given by Govt under Sec 3(3) of the Amusements Tax Regulation

3/ Under Rule 2, such permission will have effect for one year at a time

The consolidated amount shall be computed at one-ninth of the gross sum received by the proprietor on account of payments for admission to the entertainment in the previous year

3/ Under rule 6 the amount of the tax shall be paid in advance at the

NOTE—Contn Sheet.

WD 70—GBPM—60,000—13-8 31

Bangalore Race Club

4337

M File No of 1932-33 General and Revenue Secretariat

Time & in such manner as the Govt may fix the time & manner of payment will have to be fixed under this rule

Subt for order

From CC 1/4/33 — 33 The order passed on the reference from the Secretary, Mysore Race Club, will apply to this case also. Please put this to the other file, & that order may be passed in both the cases.

8/4

34 The other file ref^d to above has been returned from the General Secy's room & linked here

From CC 10/4/33 (Gen'l Secy) 10/4

re Mysore Race

General and Revenue Secretariat | ML File No 275 of 1932

RC 200r
12 5 33

Serial No

35 O/D has consented
Draft & fair communicating the order submitted.
ML W
12/5
36 Issue
12/5/33.
37 Issued
E

10 L 7368-73 dated 12.5.1933.
The Comm of Stamps in Mysore
" Deputy Comm of Bldg & Mysore
" comptroller to Govt
" Secretary, Mysore Races
" " Bldg Races club
Accords sanction to the Mysore Races and the Bangalore Race club to pay the amount of the Entertainment Tax by means of a consolidated amount computed at 1/9 of the gross Rings disposed on account of entrance and tickets to the events during the previous year

L 7374-83 dated 12.5.33
The Comm of Stamps Mysore
Deputy Comm of do
comptroller Govt Press
Ml comm Bangalore
Dist City Ml el "
Pt Secy Board of Rev
Land Revenue for information & necessary action

NOTE—Contd Sheet.

WD 70—GBP—60 000—13-8 3

ML File No 275 of 1932

General and Revenue Secretariat

Of Transactions of the Entertainment Tax.

✓

PS 15/5/33

OFFICE OF THE HON SECRETARY
MYSORE RACES

Mysore, dated 27th March 1933.

GEN. & REV. SECTT. 4229 MAR 1933 L. S. G. BRANCH.

From

The Honorary Secretary,
Mysore Races, Mysore.

To

CHIEF SECRETARY, 30 MAR 1933

The Chief Secretary
to the Government of Mysore,
BANGALORE.

Sir,

With reference to the levy of 'Entertainment Tax' by the Government of Mysore and rules there under, I have the honour to request that you will kindly obtain sanction of Government for the Mysore Races to pay once a year to the Government a consolidated amount of Entertainment tax at one-ninth of the Gross Income collected on account of admission tickets to the enclosures.

Rates of admission tickets are fixed as follows -

1st Enclosure.

1)	Gents day tickets	Rs.6/-	each.	Inclusive of tax.
2)	Ladies " "	".3/-	" .	
3)	Season tickets	".34/8	" .	

2nd Enclosure.

OFFICE OF THE HON SECRETARY
MYSORE RACES

2.

2nd Enclosure.

1) Gents day tickets ..... Rs.2/4 each. | Inclusive of
2) Ladies " " ..... "...Do..... | tax.

I have the Honour to be,

S i r,

your most obedient servant,

Captain,
Honorary Secretary.

Snv.

OFFICE OF THE HON. SECRETARY
MYSORE RACES

Mysore, dated 31st March 1933.

GEN. & REV SECTT. 4279 APR 1933

L. S. O. BRANCH.

From

The Honorary Secretary,
Mysore Races, MYSORE.

To

CHIEF SECRETARY 3 APR 1933

The Chief Secretary
to the Government of Mysore,
BANGALORE.

Sir,

In continuation of this Office letter NO.R.25-964 of the 27th instant, I have the honour to inform you that the rate of admission ticket to the First Enclosure for Ladies is Rs.3/8 per day and not Rs.3/- as mentioned in my last letter.

I have the honour to be,

Sir,

your most obedient servant,

Captain,
Honorary Secretary.

Subd. May will be placed in the connected file which is before the Secretary, next receipt of the Papers.

5/4/33

BANGALORE RACE CLUB,

Race Course Road,

No 1428

Bangalore, dated 5th April 1933.

GEN & REV SECTT.
4337
7 APR 1933
L & G. BRANCH.

From

CHIEF SECRETARY.
6 APR 1933

The Honorary Secretary,
Bangalore Race Club,
B A N G A L O R E.

To

The Chief Secretary,
to the Government of Mysore,
B A N G A L O R E.

Sir,

With reference to the levy of 'Entertainment Tax' by the Government of Mysore and rules there-under, I am desired by my Stewards to request you to kindly obtain sanction of Government for the Bangalore Races, to pay once a year to the Government a consolidated amount of Entertainment tax at one-ninth of the Gross Income, collected on account of admission tickets to the Enclosures.

Rates of Admission Tickets are fixed as follows.

B I G M E E T I N G.

1st Enclosure -

Gents Day tickets	Rs.6/- each.	Inclusive of Tax.
Ladies " "	".3/- "	
Season tickets.		
Gents	Rs.40/- Each,	--do--
Ladies	".20/- "	

2nd Enclosure:-

Gents Day tickets	Rs.2/4 each,	--do--
Ladies " "	".1/2 "	

G Y M K A N A M E E T I N G S.

KHANA MEETINGS.

1st Enclosure.

Gents Day tickets	Rs.2/- each.	Inclusive of tax.
Ladies " "	Rs.1/- " .	

2nd Enclosure.

Gents Day tickets..	Rs.1/- each.	
Ladies " "	Annas 8 each.	--do--

I have the honour to be,

S i r,

your most obedient servant,

Captain,
Honorary Secretary.

Snv.

G R S App F VI—G 2]

SUBJECT

Draft

Section ME
File No 275-32
Serial No. 10

Diary No of letter replied to

General and Revenue Secretariat
( )
the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 12/5/ 1933

Signed by Mr A Subba Rao.

Read— Letter no R 25-964 dated the 27th March 1933 from the Honorary Secretary, Mysore Races, Mysore, requesting sanction for the Mysore Races to pay once a year to ~~Order thereon.—No~~ the Govt a Consolidated amount of Entertainment Tax at one-ninth of the Gross income collected on account of admission tickets to the enclosures.

2. Letter no. 1428

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, kannada part ?

dated the 5th April 1933
from the Honorary Secretary,
Bangalore Race Club
making a similar request
vide order no. L 7368-73.
& under the provisions 9/12/5-
of sec 3 (3) of the Mysore
Amusements Tax Regulation
VIII of 1932, the Govt
are pleased to accord
sanction to the Mysore
Races and the Bangalore
Race Club to pay the
amount of the Entertainments
Tax by means of a consolidated
amount computed at one-ninth
of the gross sum realized
on account of admission Tickets
to the enclosures during the previous year

3 Notification no L 6404 / RE 275 32-33 dated 17-4-33 publishing the Mysore Amusements Tax (Amendment) Regn coming into force 1st April 1933

List of Enclosure

2. The amount due accordingly for 33-34
will be paid in advance in a lumpsum
into the District Treasury
Concerned before the end of April 1933

Copied by
Examined by

3. The Deputy Commrs, Mysore & Hyderabad are requested to arrange to

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

have the exact amount calculated & credited to the Treasury and also to Jet & the Secretary returns referred to in ~~para~~ rules 4 & 5 of the rules issued vide Govt Note no L 5928/ML dated 13-3-23 4 separate orders will issue in regard to the head to which these amounts should be credited in the Treasury and the mode of accounting of the transactions in accounts of the Assessments Tax in the Treasury Offices

Vide Copy of pub/pub/up

Ltg

Asst Secy to Govt
Pol & Secy

20

Commissioner of Stamps in 2
Dirs of Income Tax
Comptroller to Govt
Secretary, Income Tax
Bangalore
Copy to Protection Branch

WD 0255—GPB—10,000—23 8 32

Read:-

Letter No. R. 15-904, dated the 17th March 1933, from the Honorary Secretary, Mysore Races, Mysore, requesting sanction for the Mysore Races to pay once a year to the Government a consolidated amount of Entertainment Tax at one-ninth of the gross receipts collected on account of admission tickets to the enclosures.

2. Letter No. 1428, dated the 5th April 1933, from the Honorary Secretary, Bangalore Race Club, making a similar request.

3. Notification No.L.C904/A 1.272-32-8, dated 27th April 1933, postponing the date of the Mysore Amusements Tax Regulation coming into force, to 1st July 1933.

Order No. L 7368-73/DAL 275-32-10

Bangalore, dated the 10th May 1933.

Under the provisions of Section 3 (3) of the Mysore Amusements Tax Regulation, VIII of 1932, the Government are pleased to accord sanction to the Mysore Races and the Bangalore Race Club to pay the amount of the Entertainment Tax by means of a consolidated amount computed at one-ninth of the gross amount collected on account of admission tickets to the enclosure during the previous year.

2. The amount due accordingly for 1933-34 will be paid in a lump sum into the District Treasuries concerned before the end of July 1933.

3. The Deputy Commissioners of Bangalore and the other District are requested to arrange to have the exact amount calculated and credited to the Treasury and also to get from the Secretaries the returns referred to in Rules 4 and 5 of the Rules in connection with Government Notification No. L.5913/31, dated 13th March 1933.

4. Separate orders will issue in regard to the heads to which these receipts should be credited in the Treasury and the mode of

accounting of the transactions on account of the Act in the Treasuries.

Asstt. Secretary

for General Secretary to Govt.

To

The Commissioner of Stamps in Mysore.
The Deputy Commissioners of Districts. Bangalore Mysore
The Comptroller to Government.
The Secretary, Mysore Races.
The Secretary, Bangalore Race Club.

T.M.10.

G R S App F VI—G 2]

SUBJECT

21 copies (Sheet type

Draft II

Diary No of letter replied to

Section MH
File No 275-32
Serial No. 11

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 12/57 1933

Signed by Mr A Subba Rao.

Read—

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, kannada part ?

Order thereon —No. — L 7374-85

The Govt of H.H. the Maharaja are pleased to lay down the following procedure for the accounting of transactions of the tax realized under the provisions of the

Income Amusement Tax Regulations VIII of 1932:—

(a) The tax received in cash will be credited to a separate detailed head under "XIII miscellaneous" and the receipts in the shape of stamps under a separate head under "V stamps"

(b) The expenditure on account of cost of collection will be charged to a separate head under "1 Land Revenue"

(c) An account of the receipts & expenditure in each local area will be maintained by the Deputy Commr concerned and arrangements made for the payment of the net amount due to the local body concerned under Sec 14 of the Regulation in accordance with the orders which will be separately passed regarding the apportionment of the tax, the manner of calculation of the expenses of collection etc at the end of each year

(d) As regards the cost of collection etc to be deducted from the proceeds, either the actual expenditure will be taken into account or an

List of Enclosure

Copied by

Examined by

WD 0254—GPB—10 000—22-8-32

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

percentage of the collection will be treated as cost of collection, which will be determined after the Regulation is in force for one year.

(d) The amounts paid to the Local Bodies will be treated as Refunds and charged under deduct heads to be opened under the concerned Revenue heads "V Stamps" # 111. Miscellaneous

2 The Comptroller is requested to issue the necessary instructions in the matter

To

The Commissioner of Stamps
" D.C's of Districts
" Comptroller of Govt. Accts
" Municipal Commr. Madras
" Director, City Civil & Sessions
" President, Rent Control Board

The Secy, Nungambakkam Cooperative Housing Society Ltd.
" Race Club

WD 0255—GPR—10,000—23 8 32

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L 7374 88—Ml 275-32-11, dated 10—12th May 1933

Transactions connected with the Tax realized under the Mysore Amusements Tax Regulation of 1932

Prescribes the procedure for the accounting of the ——

ORDER No L 7374 88—ML 275-32-11, DATED BANGALORE, THE 10—12TH MAY 1933

The Government of His Highness the Maharaja are pleased to lay down the following procedure for the accounting of transactions of the Tax realized under the provisions of the Mysore Amusements Tax Regulation, VIII of 1932 —

(*a*) The tax recovered in cash will be credited to a separate detailed head under "XIII Miscellaneous" and the recoveries in the shape of stamps under a separate head under "V Stamps"

(*b*) The expenditure on account of cost of collection will be charged to a separate head under "I Land Revenue"

(*c*) An account of the receipts and expenditure in each local area will be maintained by the Deputy Commissioner and arrangements made for the payment at the end of each year of the net amount due to the Local Body concerned under Section 14 of the Regulation in accordance with the orders which will be separately passed regarding the apportionment of the tax, the manner of calculation of the expenses of collection, etc

(*d*) The amounts paid to the Local Bodies will be treated as Refunds and charged under deduct heads to be opened beneath the concerned Revenue Heads "V Stamps" and 'XIII Miscellaneous'

2 The Comptroller is requested to issue the needful subsidiary instructions in the matter

H V RAMASVAMI,
Secretary to Government,
General Department

To—The Commissioner of Stamps in Mysore
The Deputy Commissioners of Districts
The Comptroller to Government, through the Financial Secretariat
The Municipal Commissioner, Bangalore, through the President City Municipal Council, Bangalore
The President, City Municipal Council, Mysore
The President, Sanitary Board Kolar Gold Fields
The Secretary, Mysore Races
The Secretary, Bangalore Race Club

Lxd—c k

W D 2218—GPB—495—22 5 33